

General Information

Tax Rate Increase

Statutes require that each year a certified tax rate be calculated. The certified tax rate is the rate which will provide the same amount of property tax revenue as was charged in the previous year excluding the revenue generated by new growth. The Minimum School Program levy is exempt from the calculation of the certified tax rate.

If an entity determines that it needs greater revenues than what the certified tax rate will generate, statute requires that the entity must then go through a process referred to as Truth in Taxation. The Truth in Taxation statute require an entity to go through a series of steps which include proper notification of the proposed tax increase to the taxpayers and a public hearing.

Exceptions

A taxing entity is not required to meet the notice requirements if the taxing entity budgeted less than \$20,000 for the previous fiscal year and sets a budget during the current fiscal year of less than \$20,000 of ad valorem tax revenues.

Truth in Taxation Process

Truth in Taxation?

- [Truth in Taxation Decision Tree](#)

Tax Rate Increase Advertisement Requirements

- [Advertising Requirements for Calendar Year Entity](#)
- [Advertising Requirements for Fiscal Year Entity](#)

Tax Rate Increase Advertisement Examples

- [July/August Advertising Example](#)
- [December Advertising Example](#)

Judgment Levy Increase

- [Advertising Requirements for Judgement Levy Increase](#)